

Message Text

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67

ORIGIN PM-09

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DRAFTED BY DOD: OAGC(1A); JALLEN/ L/ PM: LGFIELDS, JR: EDD

04/03/73 EXT. 21462

APPROVED BY EUR- WJSTOESSEL

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FM SECSTATE WASHDC

TO AMEMBASSY BONN

USAREUR

USAFE

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E. O. 11652: N/ A

TAGS: MARR, GW

SUBJECT: LAND TAXES - FRG

REF: (A) BONN 4214; BONN 4215.

1. WE APPRECIATE EXCEPTIONAL EMBASSY EFFORT WHICH WENT INTO PREPARATION OF DRAFT NOTE AND DRAFT MEMORANDUM ON THIS COMPLEX AND DIFFICULT MATTER.

2. EMBASSY IS AUTHORIZED TO SUBMIT DRAFT NOTE AND DRAFT MEMORANDUM CONTAINED REFTEL (B) TO APPROPRIATE GERMAN AUTHORITIES. HOWEVER, WE BELIEVE NOTE AND MEMORANDUM SHOULD BE PRESENTED AT APPROPRIATELY HIGH DIPLOMATIC LEVEL TO REFLECT IMPORTANCE USG ATTACHES TO THIS ISSUE.

3. RE INQUIRY PARAGRAPH 4 A, REFTEL (A), 1965 OPINION TRANS-
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MITTED BY STATE 3253, APRIL 27, 1965, WAS MADE IN CONTEXT OF, AND WAS THEREFORE INTENDED TO APPLY TO, REIMBURSEMENT FOR LOCAL REAL ESTATE TAXES ON OFF- BASE MILITARY FAMILY HOUSING PROPERTY AND NOT TO NON- APPROPRIATED FUND (NAF) FACILITIES. ACCORDINGLY, WE CONCUR THAT LEGAL ARGUMENT SHOULD BE MADE IN CONTEXT OF SUPPLEMENTAL AGREEMENT WITH REGARD TO NAF ACTIVITIES TO SUPPORT RELIEF REQUESTED UNDER TAX RELIEF AGREEMENT OF 1954. ALTHOUGH SIMILAR LEGAL ARGUMENT CONCERNING FAMILY HOUSING CANNOT BE MADE IN CONTEXT OF SUPPLEMENTAL AGREEMENT, WE AGREE WITH WORDING IN PROPOSED NOTE, WHICH ADDITIONALLY WOULD SEEK RELIEF UNDER

TAX RELIEF AGREEMENT FROM AMOUNTS CURRENTLY BEING PAID FOR FAMILY HOUSING.

4. WHILE WE BELIEVE SOME LISTING OF ILLUSTRATIVE ACTIONS BY WHICH GERMAN AUTHORITIES ALREADY HAVE ACCEPTED OFFICIAL STATUS OF NAF ORGANIZATION (PARAGRAPH 10 OF MEMORANDUM) WOULD FURTHER STRENGTHEN U. S. ARGUMENT, EMBASSY BEST ABLE TO DECIDE WHETHER EXTANT EXAMPLES WOULD ENHANCE OUR POSITION.

5. AS MINOR DRAFTING POINT, PHRASE " AS FOREIGN OFFICE IS UNDOUBTEDLY AWARE....." (PARAGRAPH 15 OF MEMORANDUM) SHOULD BE DROPPED. ROGERS

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